

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT OF PLAINTIFF
SKATTEFORVALTNINGEN'S OPPOSITION TO DEFENDANTS' MOTION
IN LIMINE TO EXCLUDE EVIDENCE AND ARGUMENT CONCERNING
EXTRATERRITORIAL CIVIL AND CRIMINAL PROCEEDINGS**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen ("SKAT") in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of SKAT's Opposition to Defendants' Motion *In Limine* to Exclude Evidence and Argument Concerning Extraterritorial Civil and Criminal Proceedings.

3. Attached hereto as Exhibit 1 is a true and correct copy of a rough translation of the transcript of North Channel Bank's September 23, 2019 guilty plea before the Court of Glostrup in Denmark, dated October 3, 2019.

4. Attached hereto as Exhibit 2 is a true and correct copy of excerpts from the transcript of the deposition of Gunnar Volkers, dated June 8, 2021.

5. Attached hereto as Exhibit 3 is a true and correct copy of the FCA's Final Notice to Sapien Capital Limited, dated May 6, 2021.

6. Attached hereto as Exhibit 4 is a true and correct copy of the FCA's Final Notice to Sunrise Brokers LLP, dated November 12, 2021.

7. Attached hereto as Exhibit 5 is a true and correct copy of the FCA's Final Notice to The TJM Partnership Limited, dated July 15, 2022.

8. Attached hereto as Exhibit 6 is a true and correct copy of the FCA's Final Notice to Bastion Capital London Ltd, dated July 12, 2023.

9. Attached hereto as Exhibit 7 is a true and correct copy of the FCA's Decision Notice to Nailesh Manubhai Teraiya, dated September 22, 2023.

10. Attached hereto as Exhibit 8 is true and correct copy of a translation of the transcript of Antony Mark Patterson's March 1, 2024 guilty plea and judgment before the Court of Glostrup in Denmark, dated March 1, 2024.

11. Attached hereto as Exhibit 9 is a true and correct copy of the Bates-stamped document JHVM_0001406, produced by the van Merkensteijn Defendants in this litigation.

12. Attached hereto as Exhibit 10 is a true and correct copy of the Bates-stamped document MPSKAT00131235, produced by a third party in connection with this litigation.

13. Attached hereto as Exhibit 11 is a true and correct copy of the Bates-stamped document KLUGMAN00000438, produced by Defendant Klugman in this litigation.

14. Attached hereto as Exhibit 12 is a true and correct copy of the Bates-stamped document KLUGMAN00001059, produced by Defendant Klugman in this litigation.

15. Attached hereto as Exhibit 13 is a true and correct copy of the Bates-stamped document ELYSIUM-04195008.

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
September 3, 2024

/s/ Marc A. Weinstein
Marc A. Weinstein